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IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

in the application of:

Confirmation No: 8971

Tetsuya MINO

Attorney Docket No: 100186-00020

Serial Number: 10/687,643

Group Art Unit: 3729

Filed: October 20, 2003

Examiner: Paul D. KIM

For:

METHOD FOR MANUFACTURING THIN-FILM MAGNETIC HEAD

RESPONSE UNDER 37 C.F.R. § 1.121

MAIL STOP AMENDMENT Commissioner for Patents P.O. BOX 1450 Alexandria, VA 22313-1450

Date: September 7, 2005

Sir:

This paper is in reply to the Office Action dated July 11, 2005.

Amendments to the claims begin on page 2.

Remarks/arguments begin on page 3.